CERTIFICATE OF ELECTRONIC TRANSMISSION

I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on ${\color{blue}May 31,2006}$.

BRINKS HOFER GILSON &LIONE

Gustavo Siller, Jr., Reg. No. 32,305

Name of Applicant, Assignee or
Registered Representative

Signature

Case No. 9281-4597 Client Ref. N US03509

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:									
	Mitsuo KAWAS)		ner:	Leade	er, William		
Seria	l No. 10/616,169) T)						
Filing	Date: 07/09/20))					
For:	SOFT MAGNETIC FILM HAVING HIGH IMPROVED SATURATED MAGNETIC FLUX DENSITY, MAGNETIC HEAD USING THE SAME, AND MANUFACTURING METHOD THEREFORE								
Commissioner for Patents Alexandria, VA 22313-1450				ANSMIT	TAL				
Sir:									
Attached is/are: Transmittal Letter; Amendment and Response to Office Action of 03/27/2006; Fee calculation: No additional fee is required. An extension fee in an amount of \$0 for amonth extension of time under 37 C.F.R. § 1.136(a). An additional filing fee has been calculated as shown below:									
					Sma	Small Entity Not a Small Entity			
	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Rate	Add'l Fee	or	Rate	Add'l Fee
Total		Minus			x \$25=			x \$50=	
Indep.		Minus			x 100=		-	x \$200=	-
First Presentation of Multiple Dep. Claim					+\$180=			+ \$360=	
					Total	\$		Total	\$
Fee payment: The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925. Respectfully submitted, May 31, 2006									
Date Sustavo Siller, Jr. (Reg. No. 32,305)									<u> </u>